

**IN THE SPECIFICATION:**

Please amend the paragraph appearing at page 3, lines 18-30 as follows:

“What-if” problems can be formally represented by the definition of one or several user-defined options, each of them representing an assumption which can either be set as “True” or “False.” The effect of a single given user defined option can take different forms and requires that the spreadsheet user formally represent this effect thanks to different spreadsheet built-in means. With the spreadsheet technologies currently used [[ ,]], such spreadsheet means can be based on the writing of some spreadsheet formulas (requiring thus some in-depth knowledge of the formula language and syntax), or can also be based on the utilization of so-called “versions”. In both cases, there are several limitations which can turn these spreadsheet means into inefficient and error-prone solutions.